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State of Idaho

Department of State

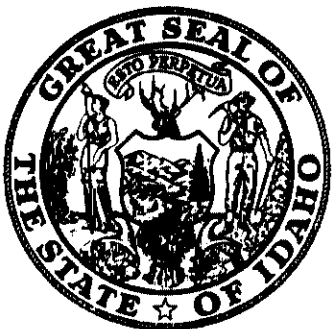
CERTIFICATE OF AUTHORITY OF

VIKING COLLECTION SERVICE, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of VIKING COLLECTION SERVICE, INC. for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to VIKING COLLECTION SERVICE, INC. to transact business in this State under the name VIKING COLLECTION SERVICE, INC. and attach hereto a duplicate original of the Application for such Certificate.

Dated: April 4, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Sibel*

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

To the Secretary of State of Idaho

Pursuant to Section 30-1-110, Idaho Code, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

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SEC. OF STATE

1. The name of the corporation is VIKING COLLECTION SERVICE, INC.

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2. The name which it shall use in Idaho is VIKING COLLECTION SERVICE, INC.

(To be used only when required to avoid a conflict with a name already on file. Must be accompanied by a Board of Directors resolution adopting assumed name in Idaho.)

3. It is incorporated under the laws of MINNESOTA

4. The date of its incorporation is AUGUST 22, 1973 and the period of its duration, if other than perpetual, is _____

5. The address of its principal office in the state or country under the laws of which it is incorporated is 11095 VIKING DR, MINNEAPOLIS, MN 55344

6. The address to which correspondence should be addressed, if different than item 5, is PO BOX 59207, MINNEAPOLIS, MN 55459

7. The street address of its proposed registered office in Idaho is PO BOX 1544, BOISE, ID 83701, 420 W. WASHINGTON, BOISE, ID 83702, and the name of its proposed registered agent in Idaho at that address is WILSON, CARNAHAN, & McCOLL

8. The purpose or purposes which it is proposed to pursue in the transaction of business in Idaho are: COLLECTION OF BAD DEBT

(Continued on reverse)

Submit applications and certificate of status to:

Office of the Secretary of State
Division of Corporations
Statehouse, Room 203
Boise, Idaho 83720

Secretary of State use only

IDAHO SECRETARY OF STATE

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9. The names and respective addresses of its directors and officers are:

Name	Office	Address
<u>GENE KLOECKNER</u>	<u>CEO</u>	<u>11322 MT CURVE, EDEN PRAIRIE, MN 55344</u>
<u>DON CORLL</u>	<u>PRESIDENT</u>	<u>8139 RHODE ISLAND CR, BLOOMINGTON, MN 55438</u>

10. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

11. This application is accompanied by a Certificate of Corporate Status or Existence, dated within 90 days, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

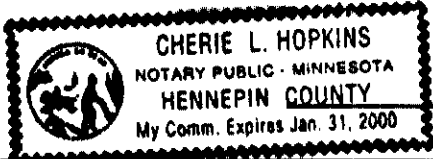
Dated: 3-31-94

VIKING COLLECTION SERVICE, INC
(Corporation name)
By *Don Corll* PRESIDENT
Its President/Vice President (please specify)
and _____
Its Secretary/Assistant Secretary (please specify)

STATE OF MINNESOTA)
) ss:
COUNTY OF HENNEPIN)

I, CHERIE HOPKINS, a notary public, do hereby certify that on
this 16 day of MARCH, 19 94, personally appeared before
me DON CORLL, who being by me first duly sworn, declared that (s)he
is the PRESIDENT of VIKING COLLECTION SERVICE, INC.

that (s)he signed the foregoing documents as PRESIDENT of the corporation and that
the statements therein contained are true.



Cherie L Hopkins
Notary Public

State of Minnesota

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SEC. OF STATE

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SECRETARY OF STATE

Certificate of Good Standing

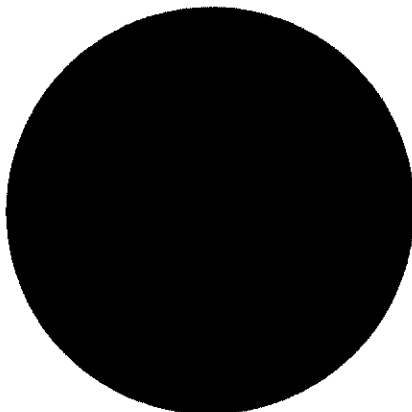
I, Joan Anderson Grove, Secretary of State of Minnesota, do certify that: The corporation listed below is a corporation formed under the laws of Minnesota; that the corporation was formed by the filing of Articles of Incorporation with the Office of the Secretary of State on the date listed below; that the corporation is governed by the chapter of Minnesota Statutes listed below; and that this corporation is authorized to do business as a corporation at the time this certificate is issued.

Name: Viking Collection Service, Inc.

Date Formed: 08/22/1973

Chapter Governed By: 302A

This certificate has been issued on 03/15/94.



Joan Anderson Grove

Secretary of State.